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BERKSHIRE LIFE INSURANCE COMPANY
6 OF AMERICA and THE GUARDIAN LIFE
INSURANCE COMPANY OF AMERICA

PVT

12 DR. JOEL DREXEL,) Case No.:
13 Plaintiff,)
14 vs.)
15 BERKSHIRE LIFE INSURANCE)
COMPANY OF AMERICA; THE)
GUARDIAN LIFE INSURANCE)
COMPANY OF AMERICA, DOES I)
THROUGH V, INCLUSIVE, AND ROE)
CORPORATIONS I THROUGH V,)
INCLUSIVE,
19 Defendants.)

21 The undersigned counsel of record for defendant BERKSHIRE LIFE INSURANCE
22 COMPANY OF AMERICA and THE GUARDIAN LIFE INSURANCE COMPANY OF
23 AMERICA certifies that the entities described below have a direct, pecuniary interest in the
24 outcome of this matter:

25 Effective July 1, 2001, Berkshire and its subsidiaries, Berkshire Equity Sales, Inc., and
26 Berkshire Management and Research Corporation merged into The Guardian Life Insurance
27 Company of America.

1 The Guardian is a New York Mutual Insurance Company that is incorporated in the State
2 of New York and which maintains its principal place of business at 7 Hanover Square, New York,
3 New York. The Guardian has thirteen affiliated and/or subsidiary companies as follows: First
4 Commonwealth, Inc.; Guardian Asset Management Corporation; The Guardian Insurance and
5 Annuity Company, Inc.; Guardian Investor Services Corporation; Guardian Reinsurance Services
6 Corporation; the Guardian Trust Company, FSB; Innovative Underwriters, Inc.; Managed Dental
7 Care of California, LLC; Managed DentalGuard of Texas, Inc.; Park Avenue Life Insurance
8 Company; Park Avenue Securities, LLC; Guardian Baille Gifford Limited; Berkshire Life
9 Insurance Company of America and RS Investments.

10 Dated: July 29, 2008 WILSON, ELSEY, MOSKOWITZ, EDELMAN & DICKER LLP

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By:

SEAN P. NALTY

Attorneys for Defendant

BERKSHIRE LIFE INSURANCE COMPANY OF AMERICA and
THE GUARDIAN LIFE INSURANCE COMPANY OF
AMERICA

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